

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Lebanon Community School Corp (665)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$2,524,984	\$2,532,987	\$2,550,352	\$2,595,628	0.69%	1.78%
Non - Certified Salaries	120	\$560,512	\$545,918	\$576,404	\$576,135	0.69%	-0.05%
Group Health Insurance	222	\$467,608	\$504,782	\$551,671	\$539,580	3.64%	-2.19%
Teacher Retirement Fund, After 7-1-95	216	\$203,975	\$213,155	\$214,908	\$226,179	2.62%	5.24%
Social Security Certified	212	\$173,338	\$180,900	\$183,295	\$184,628	1.59%	0.73%
Pupil Services	313	\$50,118	\$49,674	\$164,904	\$177,075	37.10%	7.38%
Other Professional and Technical Services	319	\$120,763	\$137,455	\$157,207	\$157,466	6.86%	0.16%
Other Employee Benefits	241 - 290	\$52,674	\$77,147	\$67,654	\$79,419	10.81%	17.39%
Operational Supplies	611	\$22,508	\$76,254	\$61,723	\$56,122	25.66%	-9.08%
Rentals	440	\$14,036	\$12,258	\$44,792	\$46,440	34.87%	3.68%
Social Security Noncertified	211	\$38,394	\$36,363	\$38,207	\$39,253	0.55%	2.74%
Travel	580	\$17,141	\$16,650	\$25,538	\$23,316	7.99%	-8.70%
Teacher Retirement Fund, Prior to 7-1-95	215	\$11,449	\$11,349	\$11,609	\$11,642	0.42%	0.28%
Content	747	\$469	\$4,076	\$6,986	\$7,784	101.83%	11.44%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$0	\$0	\$0	\$7,772	NA	NA
Computer Hardware	741	\$5,853	\$4,228	\$0	\$6,323	1.95%	NA
Equipment	730	\$13,674	\$2,992	\$933	\$4,229	-25.43%	353.26%
Other Purchased Services	593	\$1,573	\$366	\$3,424	\$3,458	21.76%	1.00%
Group Life Insurance	221	\$3,138	\$2,869	\$2,621	\$2,498	-5.54%	-4.68%
Postage and Postage Machine Rental	532	\$719	\$185	\$347	\$473	-9.93%	36.44%
Other Group Insurance Authorized by Statute	224	\$15,731	\$6,995	\$409	\$405	-59.93%	-0.96%
Other Technology Hardware	746	\$0	\$124	\$0	\$0	NA	NA
Student Instructional Support Total		\$4,298,658	\$4,416,726	\$4,662,983	\$4,745,824	2.50%	1.78%
Student Academic Achievement							
Certified Salaries	110	\$11,637,116	\$11,205,451	\$11,149,985	\$11,256,776	-0.83%	0.96%
Group Health Insurance	222	\$1,509,381	\$1,601,780	\$1,757,895	\$1,740,925	3.63%	-0.97%
Teacher Retirement Fund, After 7-1-95	216	\$926,021	\$929,125	\$960,979	\$955,280	0.78%	-0.59%
Non - Certified Salaries	120	\$899,942	\$985,134	\$915,030	\$879,948	-0.56%	-3.83%
Social Security Certified	212	\$880,462	\$846,508	\$841,710	\$851,976	-0.82%	1.22%
Operational Supplies	611	\$611,388	\$730,422	\$622,553	\$621,383	0.41%	-0.19%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Instructional Programs Improvement Services	312	\$343,725	\$404,895	\$397,857	\$431,025	5.82%	8.34%
Equipment Purchase over the LEA's Cap. Threshold	735	\$47,768	\$26,400	\$32,799	\$306,192	59.12%	833.53%
Content	747	\$0	\$0	\$322,900	\$299,661	NA	-7.20%
Other Employee Benefits	241 - 290	\$48,957	\$169,754	\$200,598	\$282,215	54.95%	40.69%
Licensed Employees	135	\$155,171	\$162,588	\$182,802	\$181,549	4.00%	-0.69%
Other Professional and Technical Services	319	\$203,799	\$202,995	\$243,494	\$178,142	-3.31%	-26.84%
Pupil Services	313	\$129,457	\$78,047	\$68,201	\$118,400	-2.21%	73.61%
Textbooks	630	\$488,176	\$178,341	\$143,434	\$85,324	-35.34%	-40.51%
Teacher Retirement Fund, Prior to 7-1-95	215	\$90,706	\$73,958	\$65,286	\$65,555	-7.80%	0.41%
Social Security Noncertified	211	\$63,493	\$72,956	\$68,553	\$64,185	0.27%	-6.37%
Transfer Tuition to Other School Corps Within State	561	\$39,000	\$45,000	\$61,750	\$35,000	-2.67%	-43.32%
Staff Services	314	\$362,993	\$243,103	\$45,000	\$22,500	-50.10%	-50.00%
Library Books	640	\$42,213	\$40,062	\$27,573	\$19,143	-17.94%	-30.57%
Group Life Insurance	221	\$14,389	\$12,253	\$10,300	\$9,993	-8.71%	-2.98%
Bank Service Charges	871	\$2,474	\$4,665	\$5,798	\$7,121	30.26%	22.82%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$0	\$0	\$1,246	\$6,416	NA	414.93%
Other Supplies and Materials	615, 660 - 689	\$25,105	\$30,904	\$32,692	\$6,376	-29.01%	-80.50%
Travel	580	\$5,505	\$721	\$0	\$6,213	3.07%	NA
Student Transportation Services	510	\$13,566	\$9,966	\$10,000	\$3,127	-30.71%	-68.73%
Pre-2008 Object Code - Temporary Salaries	130	\$755	\$1,042	\$553	\$2,153	29.94%	289.59%
Computer Hardware	741	\$0	\$643,200	\$1,112	\$1,619	NA	45.59%
Professional Development	748	\$0	\$0	\$0	\$1,596	NA	NA
Other Group Insurance Authorized by Statute	224	\$905	\$1,330	\$1,017	\$907	0.06%	-10.78%
Miscellaneous Objects	876 - 899	\$1,000	\$0	\$0	\$500	-15.91%	NA
Equipment	730	\$312	\$0	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$2,525	\$3,791	\$2,032	\$0	-100.00%	-100.00%
Overtime Salaries	140	\$7,645	\$6,000	\$6,000	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$18,553,949	\$18,710,390	\$18,179,148	\$18,441,201	-0.15%	1.44%
Overhead and Operational							
Non - Certified Salaries	120	\$3,507,944	\$3,726,293	\$3,475,154	\$3,269,387	-1.75%	-5.92%
Other Supplies and Materials	615, 660 - 689	\$1,399,526	\$1,360,242	\$1,397,066	\$1,435,853	0.64%	2.78%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Repairs and Maintenance Services	430	\$1,252,326	\$1,547,395	\$1,686,655	\$1,098,245	-3.23%	-34.89%
Group Health Insurance	222	\$652,939	\$745,044	\$723,870	\$719,408	2.45%	-0.62%
Certified Salaries	110	\$406,167	\$406,167	\$426,578	\$481,737	4.36%	12.93%
Heating and Cooling for Buildings - Electricity	621	\$470,930	\$396,520	\$338,468	\$468,847	-0.11%	38.52%
Equipment	730	\$311,394	\$325,716	\$87,241	\$439,467	8.99%	403.74%
Insurance	520	\$251,923	\$316,731	\$325,338	\$305,844	4.97%	-5.99%
Social Security Noncertified	211	\$259,475	\$278,338	\$258,887	\$242,501	-1.68%	-6.33%
Workers Compensation Insurance	225	\$159,797	\$177,362	\$218,489	\$239,334	10.63%	9.54%
Heating and Cooling for Buildings - Gas	622	\$350,416	\$341,914	\$202,077	\$197,610	-13.34%	-2.21%
Gasoline and Lubricants	613	\$250,287	\$275,790	\$261,808	\$185,697	-7.19%	-29.07%
Operational Supplies	611	\$202,713	\$229,643	\$235,348	\$174,644	-3.66%	-25.79%
Other Employee Benefits	241 - 290	\$147,349	\$183,542	\$185,658	\$169,599	3.58%	-8.65%
Light and Power - Other Than Heating and Cooling	625	\$182,049	\$137,097	\$212,951	\$117,945	-10.28%	-44.61%
Water and Sewage	411	\$138,113	\$97,221	\$106,552	\$112,631	-4.97%	5.71%
Other Communication Services	533 - 539	\$86,664	\$98,965	\$98,912	\$103,504	4.54%	4.64%
Other Professional and Technical Services	319	\$194,459	\$117,490	\$92,538	\$89,387	-17.66%	-3.40%
Social Security Certified	212	\$37,416	\$38,157	\$39,798	\$43,204	3.66%	8.56%
Telephone	531	\$49,416	\$46,437	\$40,663	\$41,771	-4.11%	2.73%
Teacher Retirement Fund, After 7-1-95	216	\$31,380	\$37,373	\$39,738	\$41,243	7.07%	3.79%
Instructional Programs Improvement Services	312	\$27,153	\$25,769	\$26,021	\$24,333	-2.70%	-6.49%
Removal of Refuse and Garbage	412	\$28,270	\$27,010	\$24,061	\$24,262	-3.75%	0.84%
Other Purchased Property Services	490 - 499	\$15,185	\$23,617	\$17,337	\$20,835	8.23%	20.17%
Postage and Postage Machine Rental	532	\$19,821	\$19,222	\$16,848	\$18,595	-1.58%	10.37%
Board Member Compensation	115	\$15,550	\$16,600	\$17,950	\$16,975	2.22%	-5.43%
Content	747	\$17,208	\$15,891	\$18,811	\$16,849	-0.53%	-10.43%
Tires and Repairs	612	\$9,146	\$10,494	\$13,465	\$16,762	16.35%	24.49%
Miscellaneous Objects	876 - 899	\$12,490	\$50,917	\$14,785	\$12,777	0.57%	-13.58%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$3,010	\$4,153	\$6,359	\$9,131	31.98%	43.59%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,176	\$6,176	\$7,034	\$7,603	5.34%	8.09%
Food Purchases	614	\$38,493	\$25,144	\$26,064	\$5,604	-38.23%	-78.50%
Dues and Fees	810	\$4,200	\$4,300	\$0	\$4,300	0.59%	NA
Group Life Insurance	221	\$6,051	\$5,197	\$4,225	\$4,120	-9.16%	-2.47%
Other Group Insurance Authorized by Statute	224	\$10,320	\$7,388	\$4,410	\$3,972	-21.23%	-9.93%

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Lebanon Community School Corp (665)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Unemployment Insurance	230	\$8,328	\$3,396	\$7,940	\$3,331	-20.47%	-58.05%
Bank Service Charges	871	\$7,895	\$8,005	\$8,962	\$1,284	-36.50%	-85.67%
Board of Education Services	318	\$2,852	\$3,637	\$432	\$1,248	-18.67%	188.89%
Professional Development	748	\$450	\$0	\$0	\$0	-100.00%	NA
Overhead and Operational Total		\$10,575,280	\$11,140,353	\$10,668,493	\$10,169,839	-0.97%	-4.67%
Non Operational							
Redemption of Principal	831	\$3,575,000	\$4,605,303	\$4,411,942	\$4,903,855	8.22%	11.15%
Interest	832	\$4,130,620	\$3,220,513	\$3,736,883	\$3,660,603	-2.97%	-2.04%
Construction Services	450	\$966,951	\$2,618,225	\$510,178	\$1,159,672	4.65%	127.31%
Equipment Purchase over the LEA's Cap. Threshold	735	\$556,488	\$103,326	\$158,514	\$594,793	1.68%	275.23%
Certified Salaries	110	\$467,333	\$446,519	\$442,130	\$440,952	-1.44%	-0.27%
Content	747	\$422,796	\$226,661	\$285,309	\$304,386	-7.89%	6.69%
Equipment	730	\$312,495	\$234,908	\$190,406	\$186,899	-12.06%	-1.84%
Other Professional and Technical Services	319	\$10,032	\$77,238	\$119,569	\$41,845	42.91%	-65.00%
Social Security Certified	212	\$35,807	\$34,024	\$33,767	\$33,446	-1.69%	-0.95%
Teacher Retirement Fund, After 7-1-95	216	\$25,865	\$24,971	\$23,447	\$22,211	-3.74%	-5.27%
Repairs and Maintenance Services	430	\$370,783	\$1,325,323	\$203,174	\$19,421	-52.16%	-90.44%
Non - Certified Salaries	120	\$0	\$0	\$0	\$9,688	NA	NA
Other Technology Hardware	746	\$59,515	\$89,088	\$13,095	\$8,277	-38.93%	-36.79%
Group Health Insurance	222	\$11,552	\$11,920	\$7,250	\$7,437	-10.43%	2.58%
Operational Supplies	611	\$1,673	\$4,600	\$7,711	\$7,117	43.61%	-7.71%
Social Security Noncertified	211	\$1,737	\$5,654	\$231	\$741	-19.19%	220.60%
Teacher Retirement Fund, Prior to 7-1-95	215	\$690	\$742	\$708	\$708	0.68%	0.00%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$0	\$0	\$0	\$275	NA	NA
Computer Hardware	741	\$677,177	\$16,183	\$528	\$59	-90.33%	-88.81%
Group Life Insurance	221	\$104	\$83	\$48	\$44	-19.37%	-7.71%
Improvements Other Than Buildings	715	\$299	\$0	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$22,706	\$10,161	\$3,020	\$0	-100.00%	-100.00%
Non Operational Total		\$11,649,625	\$13,055,441	\$10,147,910	\$11,402,427	-0.53%	12.36%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
	Grand Total	\$45,077,511	\$47,322,910	\$43,658,534	\$44,759,291	-0.18%	2.52%